

**Exhibit A**

<b>Claim Number</b>	<b>Creditor Name</b>	<b>ACR Procedures</b>	<b>Claim Amount</b>
89128	CINTRON SANTIAGO, LEIDA E.	Public Employee	\$0.00
126706	COTTO COLON, ROSA DEL PILAR	Public Employee & Pension/Retiree	\$75,000.00
139994	DE ARCE-RAMOS, WILFREDO	Public Employee & Pension/Retiree	\$122,693.01
4256	ECHEVARRIA CRESPO, ROBERTO	Public Employee & Pension/Retiree	\$0.00
4786	GARCIA DE QUEVEDO LOPEZ, ANNIE	Public Employee	\$18,400.00
141232	LOPEZ VELEZ, JULIA M.	Public Employee & Pension/Retiree	\$10,000.00
15149	MALDONADO RODRIGUEZ, GLORIA H	Public Employee & Pension/Retiree	\$12,240.00
97833	MORALES CASTELLANO, EVELYN	Public Employee	\$6,000.00
166251	MORALES CASTELLANO, EVELYN	Public Employee & Pension/Retiree	\$21,600.00
126785	ORTIZ FELICIANO, EDITH	Public Employee	\$0.00